

MOBILE COUNTY
COMMISSION
FISCAL YEAR 2016
BUDGET

Presented September 22, 2015



Executive Summary

Mobile County Commission
 Analysis of General Fund Revenue Projection
 FY 2015-16

<u>REVENUE</u>		<u>Increase/(Decrease)</u>	<u>%</u> <u>Increase/(Decrease)</u>
Revenue Original Approved Budget FY 2015	123,177,914		
Projected Revenue FY 2016	127,328,781	4,150,867	3.37%
Carryover	2,096,144		
Total Revenue and Carryover	129,424,925	6,247,011	5.07%

Projected revenue for fiscal 2016 is \$127,328,781 or 3.37% above the original approved revenue in fiscal 2015. The proposed 2016 Budget also contains \$2,096,144 in funds carried over from fiscal 2015 for one time expenditures included in the proposed budget.

The following assumptions were used to arrive at projected revenues:

- 1) Property tax revenues for FY 2016 are currently projected at \$23,498,000. This is 2.3% above the budgeted taxes in FY 2015. These numbers are from the Revenue Commissioner's office.
- 2) Sales tax revenue is projected at \$55,669,235. This is \$3,124,235 or 5.95% above the original FY 2015 budget.
- 3) We have not budgeted any one time revenues for fiscal 2016.
- 4) A copy of budgeted general fund revenue is included with this report.

Mobile County Commission
 Analysis of General Fund
 Budget Request
 FY 2015-2016

Expenditures	FY 2014-2015		FY 2015-2016 Budget Requests	Increase (Decrease) From 2015 Orig Bud	FY 2015-16 Recommended Budget Discussion	Increase (Decrease) From 2015 Orig Bud	% Increase (Decrease) From 2015 Orig Bud
	Original Approved budget						
Personnel Funds	\$ 68,330,781	\$ 70,422,668	\$ 2,091,887		72,964,740	4,633,959	6.78%
Operational Funds	37,448,626	40,158,069	2,709,443		37,315,400	(133,226)	-0.36%
Debt Service Funds	8,779,984	9,316,048	536,064		9,316,048	536,064	6.11%
Appropriation Funds	6,896,015	8,289,116	1,393,101		7,089,910	193,895	2.81%
Transfers to Engineering	2,389,720	2,389,720			2,389,720		0.00%
Transfer from Tob. Tax	(1,017,179)		1,017,179			1,017,179	
Other Transfers	336,575	341,418	4,843		349,107	12,532	
Total Expenditures	\$ 123,164,522	\$ 130,917,039	\$ 7,752,517		\$ 129,424,925	\$ 6,260,403	3.72%
							5.08%

Mobile County Commission
 General Fund Personnel Budget Review
 FY 2015-16

	Amount	Increase (Decrease)	Percentage Change
2014-15 Original Approved Personnel Funds	68,330,781.00		
FY 2016 Budget Request	70,422,668.00	2,091,887.00	3.06%
FY 2016 Proposed Personnel	72,964,740.00	4,633,959.00	6.78%

The proposed general fund budget contains a 2.5% salary increase beginning in October and a \$1,000 salary adjustment in the first quarter of the fiscal year.

Major Increases:

- 1) The increase related to health insurance will be approximately \$620,682 for the general fund.
- 2) The increase attributed to the 2.5% in FY 2015 is approximately \$637,767.
- 3) A 2.5% salary increase for the general fund is approximately \$1,291,478 for a year.
- 4) The cost of the one time \$1,000 salary adjustment is approximately \$1,815,455. It is funded with carryover of one time revenue from 2014 and 2015.
- 5) The expense line for workers compensation has been removed from all general fund departments. The Commission now pays a premium for workers compensation and will no longer post actual payments to your budget. After the start of the new fiscal year we will allocate a portion of the premium to departmental budgets and adjust your budget accordingly.
- 6) The \$1,000 salary adjustment is also not reflected in departmental budgets. We will adjust your individual departmental budgets once the payment has been made.

Mobile County Commission
General Fund Operational Budget Review
FY 2015-16
Category

Operational Funds FY 2015 Original Approved /Baseline	37,448,626.00
Operational Funds Recommended FY 2016	37,315,400.00
Increase/(Decrease)	(133,226.00)
Percent increase/ (decrease)	-0.36%

Operational budgets are recommended at near level funding.
The attached budget report reflects departmental changes.